

**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MISSOURI  
EASTERN DIVISION**

**A.O.A., et al.,**

**Plaintiffs**

**v.**

**DOE RUN RESOURCES CORPORATION,  
et al.,**

**Defendants**

)  
)  
)  
)  
)  
)  
)  
)  
)  
)  
)  
)

**Case No. 4:11CV44 CDP  
(CONSOLIDATED)**

**DECLARATION OF KYLE ANNE MIDKIFF, CPA, CFE, CFF  
IN SUPORT OF PLAINTIFFS' DOCUMENT REQUEST**

1. I am a partner at Marcum LLP's Philadelphia office and a member of the firm's Forensic and Litigation Services practice.
2. I have over 30 years of forensic accounting and litigation services experience.
3. After extensive work involving analysis of many documents, I prepared an expert report of 129 pages plus exhibits in this matter dated February 18, 2019.
4. At the request of counsel, I have been asked to provide a Declaration stating what documents I would normally need to review relevant to the personal net worth of Ira Rennert.
5. A **net worth statement** is a financial tool that shows one's financial position at a given point in time. It is typically shown at current market value. The details for a net worth statement are reflected in the balance sheet which shows the assets, liabilities, and net worth of an individual or entity at a given point in time. In other words, it is a snapshot or statement of financial position on a specific date.

6. Relevant documents that should support the calculation of personal net worth at a top level are personal financial statements and tax returns (including all schedules, K-1's, exhibits and attachments) for 1997 through the present.

7. It is my understanding that Defendants have stated they have not produced requested financial statements for Ira Rennert because they were not prepared and do not exist.

8. However, net worth can be calculated by providing detailed information regarding all Assets and Liabilities. It is a relatively straightforward process to calculate an individual's **net worth**: Total assets minus total liabilities = **net worth**. Tax returns can also provide substantial relevant information, such as the types of investments that are owned.

9. Documents reflecting balances and fair market values for the following specific Asset categories should be provided for the years 1997 through the present:

- a. *Cash and Bank Accounts;*
- b. *Investments;*
- c. *Personal Property;*
- d. *Real Estate; and*
- e. *Other Assets.*

10. Documents reflecting balances and fair market values for the following specific categories of Liabilities should be provided for the years 1997 through the present:

- a. *Current Liabilities (generally those due within one year);*
- b. *Mortgages;*
- c. *Vehicle loans; and*
- d. *Other loans and lines of credit.*

I declare under penalty of perjury under the laws of the United States of America, the foregoing is true and correct. Executed on February 14, 2020, at Philadelphia, Pennsylvania.

  
\_\_\_\_\_  
Kyle Anne Midkiff, CPA, CFE, CFF